UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF OHIO WESTERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff

v. CR-1-09-67

ROBERT L. SCHWARTZ,

Defendant

ORDER

This matter is before the Court upon the Report and Recommendation of the United States Magistrate Judge (doc. no. 76) and defendant's objections thereto (doc. no. 81). The Magistrate Judge concluded that the assets held by Foundation Bank are subject to garnishment and therefore recommended that the defendant's objections to the government's Application for Writ of Continuing Garnishment be OVERRULED and that the Writ be enforced.

Defendant objects to the Judge's Report and Recommendation on the grounds that his findings are contrary to law.

CONCLUSION

Upon a *de novo* review of the record, especially in light of defendant's objections, the Court finds that defendant's objections have either been adequately addressed and properly disposed of by the Judge or present no particularized arguments that warrant specific responses by this Court. The Court finds that the Magistrate Judge has accurately set forth the controlling principles of law and properly applied them to the particular facts of this case and agrees with the Judge.

Accordingly, the Court hereby ADOPTS the Report and Recommendation of the United States Magistrate Judge (doc. no. 76). Defendant's objections to the government's Application for Writ of Continuing Garnishment are OVERRULED and the Writ of Continuing Garnishment (doc. no. 67) is ENFORCED.

It is hereby ORDERED that Foundation Bank deposit into the registry of this Court within ten (10) days of this Order the monies

3

(approximate value of \$1,352.45 and \$47,840.78) held in the two IRA accounts owned by Robert L. Schwartz.

IT IS SO ORDERED.

s/Herman J. Weber

Herman J. Weber, Senior Judge
United States District Court